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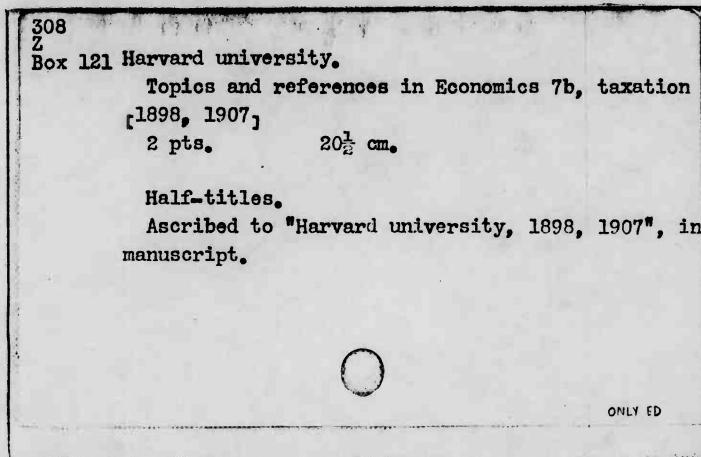
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# Part 1

*Harvard University 1898*

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## TOPICS AND REFERENCES

IN

### ECONOMICS 7b

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#### TAXATION

P. W. L., Faculty, 28, No. 9  
ECONOMICS 76

TAXATION.

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- H. C. Adams. *Science of Finance*.  
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- A. Wagner. *Finanzwissenschaft*.  
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- \*Seligman, *Essays*, ch. ix, §§ iii, iv, v, vi.  
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- \*Mill, *Political Economy*, Book V, ch. ii, §§ 1-4.  
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**THE SINGLE TAX: —**

- \*Mill, *Political Economy*, Book V, ch. ii, § 5.
- H. George, *Progress and Poverty*, Book VIII and *passim*.
- \*Seligman, *Essays*, ch. iii.
- The Single Tax Discussion, *Journal of Social Science*, vol. XXVII (1890), 1-127 (also reprinted separately).

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- As to Taxes on Land, \*Bastable, Book IV, ch. i.
- As to Income Taxes, \*Bastable, Book IV, ch. iv.

**FRANCE: —**

- Impôt foncier.
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Say, article "Foncière (Contribution)."
- Contribution des portes et fenêtres.  
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- Contribution personnelle-mobilière.  
\* { Leroy-Beaulieu, Book II, ch. vii, 374-388.  
Say, article "Personnelle-mobilière," 850-857.
- Impôt des patentees.  
{ Leroy-Beaulieu, Book II, ch. viii, 393-409.  
Say, article "Patentes," 743-752.
- Taxes on Successions.  
Say, article "Enregistrement."
- Local Taxes.  
Say, article "Centimes additionels."

**PRUSSIA: —**

- Grund-steuer.  
Cohn, *Finanzwissenschaft*, §§ 303-306.
- Mieth-steuer.  
Article in *Handwörterbuch der Staatswissenschaften*.
- The Income Tax (1891).  
\*J. A. Hill, in Q. J. E., Jan. 1891.
- The Property Tax (1893).  
\*Seligman, *Essays*, ch. x, § iv.

**The Business Tax.**

- \*J. A. Hill, in Q. J. E., Oct. 1893.
- Local Taxes: the changes in 1893.

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- The Tax Reforms of 1897.
- Business Tax: Income Tax; Salary Tax.  
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- The Property Tax of 1892.  
Seligman, *Essays*, ch. x, § iii.

**SWITZERLAND: —**

- Seligman, *Progressive Taxation*, 39-53.
- Cérenville, *Les Impôts en Suisse*, 53-84.

**ENGLAND: —**

- The Land Tax.  
\*Dictionary of Political Economy, article "Land Tax."  
\*Mill, *Political Economy*, Book V, ch. ii, § 6.
- The Inhabited House Duty.  
Dowell, vol. III, 186-192.
- The Income Tax.  
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\* { J. A. Hill, *The English Income Tax*, 255-278.  
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- Local Taxes.  
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### III. THE UNITED STATES.

#### DIRECT TAXES BY THE UNITED STATES:—

- (1) Direct Taxes on Land and Property.  
C. F. Dunbar, *The Direct Tax of 1861*, Q. J. E., July, 1889.
- Howe, *Taxation in the U. S. under the Internal Revenue System*, 82-90.
- (2) The Income Tax of the Civil War.  
J. A. Hill, Q. J. E., July, 1894.
- (3) The Income Tax in the Revenue Act of 1894.  
\*C. F. Dunbar, Q. J. E., October, 1894; note (p. 463) in Q. J. E., July, 1895.  
Seligman, *Political Science Quarterly*, Dec. 1894.

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- \*Massachusetts Report of 1897, 3-8, 29-68.
- \*Seligman, *Essays*, ch. ii.
- Plehn, "The General Property Tax in California," in *Economic Studies*, vol. II, No. 3.

#### TAXES ON CORPORATIONS:—

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- Seligman, *Essays*, ch. vi, vii (\*192-212), viii.

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- \*Massachusetts Report of 1897, 78-110.
- \*Ely, *Taxation in American States*, Part III, ch. viii.
- \*Adams, Book II, ch. vi (490-514).
- Taussig, in *Political Science Quarterly*, March, 1899.

### IV. SOME TOPICS AND REFERENCES.

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- Report of the Commission of 1873.
- Angell, in *Yale Review*, Feb. 1897.
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- Report of the Commission of 1875.
- Report of the Commission of 1897.
- H. Winn, *Unequal Taxation*.
- R. H. Dana, *Double Taxation*.

#### THE TAXATION OF MORTGAGES:—

- R. H. Dana, *Double Taxation*.
- N. Matthews, Q. J. E., April, 1890.
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# Part 2

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Box 121

## TOPICS AND REFERENCES

IN

### ECONOMICS 7<sup>b</sup>

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#### TAXATION

## ECONOMICS 7b

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Required reading is indicated by an asterisk.

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### I. TAXATION IN EUROPE.

#### (A) THE VARIOUS TAXES EMPLOYED:—

1. Taxes on persons and wages.  
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\*Leroy-Beaulieu, I, 335-353.  
\*Say, article, "Personnelle-mobilière (Contribution)," so much as relates to la contribution personnelle.  
Schönberg, *Handbuch*, III, 287-295.

## 2. Taxes on land.

- \*Bastable, 395-409.
- \*{ Leroy-Beaulieu, I, 356-364, 371-378, 382-404.
- { Say, article, "Foncière (Contribution)."
- \*{ Cohn, *Science of Finance*, 463-465, 471-482.
- { Wörterbuch, I, 970-978.
- Schönberg, *Handbuch*, III, 230-250.
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- { Leroy-Beaulieu, I, 406-426.
- \*{ Say, article, "Portes et fenêtres," II, 900-916; also article "Personnelle-mobilière," so much as relates to la contribution mobilière.
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- Schönberg, *Handbuch*, III, 250-260.
- Cohn, *Science of Finance*, 466-468, 479, 481.

## 4. Taxes on other forms of capital.

- \*Bastable, 422-424.
- { Leroy-Beaulieu, I, 473-482, 484-486.
- \*{ Say, article, "Valeurs mobilières," II, 1475-1477, 1481-1482.
- Schönberg, *Handbuch*, III, 260-270.
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- \*Bastable, 424-432.
- \*{ Leroy-Beaulieu, I, 449-470.
- { Say, article, "Patentes," II, 743-752, 758-763.
- { Q. J. E., VIII, 77-92.
- { Wörterbuch, I, 908-908.
- Cohn, *Science of Finance*, 469-470, 482-485.
- Schönberg, *Handbuch*, III, 270-287.
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## 6. The general property tax.

- \*Bastable, 437-440, 443-445.
- \*Seligman, *Essays*, 37-53, 334-335.
- \*Seligman, *Progressive Taxation*, 39-53.
- Leroy-Beaulieu, I, 553, 562-564.
- Wörterbuch, II, 778-784.
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- Cérenville, *Les impôts en Suisse*, 53-75.

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- \*Bastable, 445-457.
- { Hill, *The English Income Tax*, 255-273.
- \*{ Adams, 477-481.
- Palgrave, *Dictionary of Political Economy*, II, 375-379.
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- Leroy-Beaulieu, I, 501-553.
- Say, article, "Revenu (Impôt sur le)."
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- Cohn, *Science of Finance*, 485-520.
- Journal of Political Economy*, IV, 37-53.

## 8. Taxes on successions.

- \*Bastable, 549-563.
- \*Seligman, *Essays*, 121-135, 307-314.
- Leroy-Beaulieu, I, 569-592.
- Say, article, "Enregistrement."
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## 9. Taxes on communications and acts.

- \*Bastable, 533-548.
- \*{ Wörterbuch, II, 634-638, 702-704.
- \*{ Leroy-Beaulieu, I, 592-604, 606-609, 632-639.
- Schönberg, *Handbuch*, III, 447-470.

## 10. Direct taxes on consumption.

- \*Bastable, 460-468.
- Leroy-Beaulieu, I, 487-500.
- Wörterbuch, II, 210-213.

## 11. Customs duties.

- \*Bastable, 512-530.
- { Leroy-Beaulieu, I, 640-701.
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- Wörterbuch, II, 938-945, 956-959.
- Palgrave, *Dictionary of Political Economy*, I, 474-475, 794-796.
- Plehn, *Public Finance*, 193-201.
- Schönberg, *Handbuch*, III, 419-430.

## 12. Excise taxes.

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- { Leroy-Beaulieu, I, 702-777.
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- Say, I, 416-430; II, 1199-1208, 1303-1322.
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## 13. Local taxation.

- \*Bastable, 363-381, 503-509.
- \*Blunden, *Local Taxation and Finance*, 12-38.
- { Leroy-Beaulieu, I, 778-812, 821-842.
- \*{ Say, I, 897-902, 663-686.
- Wörterbuch, I, 809-813; II, 320-322.
- \*Seligman, *Essays*, 335-339.
- Cohn, *Finanzwissenschaft*, 652-669.
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## 14. Recent reforms.

- \*Seligman, *Essays*, 304-339.
- { Q. J. E., VI, 207-226.
- \*{ Q. J. E., VIII, 77-92.
- Economic Journal, VIII, 173-182.

## (B) THE COMBINATION OF THESE TAXES INTO TAX SYSTEMS:—

## 1. France.

- Wagner, *Finanzwissenschaft*, III, *Ergänzungsheft*, 60-137.
- Plehn, *Public Finance*, 157-160.
- Annuaire statistique de la France*.
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## 2. Great Britain.

- Wagner, *op. cit.*, 14-47.
- Plehn, 160-162.
- Parliamentary Papers*, 1899, vol. 54, pp. 7-11.
- Statesman's Year Book*, 1901, pp. 836-839.

## 3. Germany.

## (a) The Empire.

- Wörterbuch, II, 413-418.
- Cohn, *Finanzwissenschaft*, 532-538, 541-553, 558-611.
- Statistisches Jahrbuch für das Deutsche Reich*, 1901, pp. 173-188.
- Almanach de Gotha*, 1901, pp. 496-497.

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- Plehn, 150-157.
- Seligman, *Essays*, 330-339.
- Almanach de Gotha*, 1901, pp. 562-564.

## 4. Switzerland.

- Confederation and Cantons*.
- Cérenville, *Les impôts en Suisse*, 15-36, 37-92, 212-228, 237-240.
- J. M. Vincent, *State and Federal Government in Switzerland*, 70-82, 152-156.

## II. PRINCIPLES OF TAXATION.

**(A) SOME QUESTIONS OF DEFINITION AND CLASSIFICATION:—**

1. Definition of taxes.
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  - Adams, 289–302.
  - \*Ely, 3–12.
  - \*Leroy-Beaulieu, I, 125–131.
  - Wagner, *Finanzwissenschaft*, II, 210–215.
2. The classification of public revenues.
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  - P. S. Q., XII, 82–92.
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  - Leroy-Beaulieu, I, 272–274.
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  - Plehn, *Public Finance*, 87–90.
4. Other methods of classifying taxes.
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5. Certain technical terms.
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**(B) THE ECONOMIC EFFECTS OF TAXATION:—**

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- Leroy-Beaulieu, I, 131–140.
- Wells, *Theory and Practice of Taxation*, 215–218.
- J. R. McCulloch, *Taxation*, 6–16.

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- Adams, 332–337.
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**(D) THE SHIFTING AND INCIDENCE OF TAXATION:—**

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  - \*Cohn, *Science of Finance*, 289–332.
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3. Proportional and progressive taxation.
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4. Funded and unfunded incomes.
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5. The politico-social theory of taxation.
  - Adams, 341–345.
  - \*Seligman, *Progressive Taxation*, 66–72.
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## (F) VARIOUS CANONS OF TAXATION:—

- \*Bastable, 382-391.
- Hadley, *Economics*, 450-452.
- Mill, Book V, ch. ii, § 1.
- Adam Smith, *Wealth of Nations*, Book V, ch. ii, part 2 (McCulloch's edition, 371-372).

## (G) THE TAX SYSTEM: SINGLE OR MULTIPLE TAXATION:—

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- \*Seligman, *Essays*, 64-94.
- Adams, 421-428.
- Henry George, *Progress and Poverty*, Books VIII and IX.
- The Single Tax Discussion, *Journal of Social Science*, XXVII, 1-127.

## III. TAXATION IN THE UNITED STATES.

## (A) FEDERAL TAXATION:—

1. Customs duties.
  - \* Daniels, *Public Finance*, 155-180.
  - \* Schriften des Vereins für Socialpolitik, XLIX, 3-33.
  - Statistical Abstract of the United States, 1900*, pp. 17-21, 29.
  - Taussig, *Tariff History of the United States*.
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  - \* Plehn, *Finances of the United States in the Spanish War*, 434-449.
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- \* Howe, *Taxation in the United States*, 90-102, 233-252.
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## (B) STATE AND LOCAL TAXATION:—

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  - \* *Massachusetts Report of 1897*, 3-13, 29-68.
  - Ely, 131-145.
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  - \**Massachusetts Report*, 24-25.
  - \*Seligman, *Essays*, 121-135.
  - West, *The Inheritance Tax*, 114-132.
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4. License taxes.
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